

LEBOEUF, LAMB, GREENE & MACRAE  
L.L.P.

A LIMITED LIABILITY PARTNERSHIP INCLUDING PROFESSIONAL CORPORATIONS

NEW YORK  
WASHINGTON, D.C.  
ALBANY  
BOSTON  
HARRISBURG  
HARTFORD  
HOUSTON  
JACKSONVILLE  
LOS ANGELES  
NEWARK  
PITTSBURGH  
SALT LAKE CITY  
SAN FRANCISCO

260 FRANKLIN STREET  
BOSTON, MA 02110-3173

(617) 748-6800

FACSIMILE: (617) 439-0341

E-MAIL ADDRESS: SCOTT.MUELLER@LLGM.COM

WRITER'S DIRECT DIAL: (617) 748-6843

WRITER'S DIRECT FACSIMILE: (617) 897-9043

LONDON  
(A LONDON-BASED  
MULTINATIONAL PARTNERSHIP)

PARIS  
BRUSSELS  
JOHANNESBURG  
(PTY) LTD.  
MOSCOW  
RIYADH  
(AFFILIATED OFFICE)  
BISHKEK  
ALMATY  
BEIJING

November 1, 2004

**BY HAND**

Mary L. Cottrell, Secretary  
Department of Telecommunication and Energy  
One South Station, 2<sup>nd</sup> Floor  
Boston, Massachusetts 02110

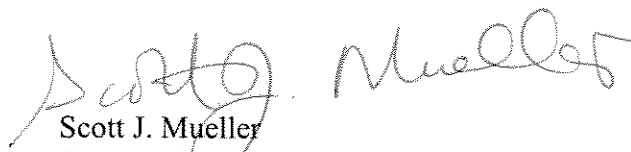
**Re: D.T.E. 04-48, Fitchburg Gas and Electric Light Company Pension/PBOP  
Adjustment Mechanism – Tariff Compliance Filing**

Dear Secretary Cottrell:

Fitchburg Gas and Electric Light Company ("FG&E") hereby resubmits the following tariffs filed on October 29, 2004. The purpose of this filing is to change the effective date on the electric tariffs from November 1, 2004 to January 1, 2005.

Thank you for your attention to this matter.

Sincerely,



Scott J. Mueller  
Counsel for  
Fitchburg Gas and Electric Light Company

cc: Kevin Brannelly, Dir., Div. of Rates and Revenue Requirements  
Caroline Bulger, Hearing Officer  
Paul Osborne, Rates and Revenue Division